PART III—Section 3

NOTIFICATIONS RELATING TO LOCAL SELF-GOVERNMENT.

MUNICIPAL AND LOCAL BOARDS.

No. L. 3057—*Ml.* 51-38-19, *dated* 17*th October* 1938.

Under Section 28 (4) of the Mysore Town Municipalities Act, 1933, Mr. K. M. Lakshminarasimhaiya is elected as the Vice-President of the Kunigal Town Municipal Council, Tumkur District.

By Order,
P. H. KRISHNA RAO,
Secretary to Government,
Local Self-Government Department.

BANGALORE DISTRICT.

Notification.

Under Section 5 of the Village Panchayet Act of 1926 and the rules framed thereunder, the following Village Panchayets in Magadi Taluk are reconstituted for a period of three years with effect from 1st August 1938.

Sl. No.	Names of Village Panchayets	Names of persons elected	Names of persons nominated	Names of Chairmen
		THAVAREKERE HOBLI.		
1	Jodi Kurubarahalli	Messrs.— Channiah Aundanappa Bettasamigowda Hanumiah	Messrs.— Mariah Hanumiah B. Garudachar	Messrs.— B. Garudachar
		MADABAL HOBLI.		
2	Jodi Rangacharyarapalya	Hamlet Panchayet		M. S. Ramachandra Rao

HYDER ALI KHAN,
Deputy Commissioner (in charge.)

TOWN MUNICIPAL COUNCIL, BOWRINGPET.

BYE-LAWS BY THE BOWRINGPET TOWN MUNICIPAL COUNCIL UNDER SECTION 48 (K) OF THE MYSORE MUNICIPAL ACT.

The limits for the purpose of collecting Octroi shall be the Municipal Limits on the following articles and rates—As per Government Order No. L. 1848-9—Ml. 68-36-16, dated 7th September 1936.

			Rs.	a.	p.	
1.	Piece Goods ...	(per rupee) ...	0	0	3	
2.	Tobacco leaves 30 lbs. maund ..	(per maund) ...	0	2	0	
3.	Tobacco dust or stalks and Kadapudi ...	(per bag) ...	0	0	3	
4.	Cigarettes ...	(per 1,000) ...	0	2	0	*1
5.	Cigars ...	do ...	0	2	0	
6.	Beedis ...	do ...	0	0	6	

*As per Government Order No. L. 3832-8—Ml. 79-31-50, dated 9—24th November 1931.

1. No article liable to octroi shall be brought within these limits except by one of the High Roads described in Schedule No. 1 hereto annexed or by the Railway. All persons bringing into or receiving from beyond the octroi limits of the Town any such articles, or conveyance or package containing such articles, shall stop such articles, conveyance or package at the Ookad to enable to Octroi Officer to inspect the same.

2. The octroi posts at which such conveyance or package or goods shall be liable to inspection shall be the Ookads on the high roads prescribed in Schedule No. 1, the Bonded-ware House and the Town Railway Station including all its gates and the octroi office. Every person imparting dutiable goods within the town shall report the fact at the first of such posts on the route by which they come. All officers of the Octroi Department not below the rank of a mutsaddi are authorised to inspect the contents of any conveyance or package under Section 76 of the Municipal Regulation.

3. A table showing the octroi leviable shall be opened to inspection of any person in the Municipal Office and a copy shall be supplied to any person requiring the same. Such tables shall also be affixed in a conspicuous place at every post or office at which octroi is levied.

4. When goods have been examined at the octroi post, a pass for such of the goods as are liable to octroi duty shall be furnished to the importer by the Octroi Mutsaddi. On receiving such pass, the importer shall forthwith bring the taxable goods to octroi office provided that if the duty leviable thereon does not exceed eight annas, the Octroi Mutsaddi may levy the duty and certify on the pass the fact of such levy.

5. When goods are brought to the octroi office, the duty payable thereon shall be calculated after weighment or counting by the officer in charge of the office and intimated to the importer or the person in charge of the goods who shall either pay the amount demanded, obtain a receipt for such payment and a permit for the removal of the goods or deposit the same in the Bonded Warehouse and obtain a receipt in the form appended in Schedule III. If the importer expresses or desires to re-export the goods at once, he shall be permitted to do so after issue of an export pass subjecting the goods to the escort of an octroi subordinate.

6. With a view to appraisement of the value of the goods, where the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the octroi office. If the officer in charge of the office suspects the [illegible] of the invoice produced, he shall at once report the matter for the orders of the President or the Vice-President through his immediate official superior stating the grounds on which his suspicion is based and shall detain the goods in the Bonded Warehouse till orders are passed and forthwith issue a written notice to the importer to that effect. The officer to whom the report is so submitted shall forthwith examine the invoice, consider the report, pass orders as to the genuineness or otherwise of the invoice produced and inform the officer in charge of the octroi officer of his decision. If the invoice is found spurious or if the importer fails or refuses to produce the invoice, the value of the goods shall be ascertained by the officer in charge of the octroi office at current rate and octroi levied accordingly.

7. With the previous approval of the President in each case, any wholesale importer may, on depositing as security such amount as may in each case be fixed by the President not being less than Rs. 100, be exempted from producing the goods imported by him for inspection at the octroi office, provided that he makes arrangements satisfactory to the President for the supply, periodically of correct and detailed accounts of all such goods and all particulars thereof as may be found by the President to be necessary for levying the duty thereon. Every such person shall be liable to the extent of his deposit for the payment of octroi on all goods which may have left his premises without octroi duty having been paid, provided that the President may at any time cancel such exemption by giving notice in writing to such persons and return to him the amount of his credit or may in any case require such person produce any such goods for inspection at the octroi office.

8. The Municipal Council shall provide a Bonded Warehouse for the custody of goods which may be deposited under Bye-law No. 7.

9. The Bonded Warehouse shall be open for transaction of business from 7 A.M. to 6 P.M. daily except on Sunday and Holidays authorised by the President. Arrangements shall, however, be made by the officer in charge of the octroi office for dealing with perishable articles on such days.

10. Any importer depositing goods in the Bonded Warehouses shall give a declaration of the description, weight and quantity, and if necessary of the value of such goods in the form appended in Schedule II.

11. It is the duty of the depositor to obtain a receipt for the articles deposited by him and the Octroi Department is not responsible for any goods left at the premises and not covered by a receipt.

12. The receipt given by the Octroi Department for depositing goods shall be returned before taking the delivery of the articles to which it refers. Otherwise the officer in charge of the octroi office may refuse to deliver the articles until the person depositing the goods has given an indemnity to the satisfaction of the officer in charge of the octroi office.

13. If the depositor does not himself take delivery of the articles deposited, he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made.

14. Any person who has deposited goods in the Bonded Warehouse may break bulk or change the packing thereof on application to the officer in charge of the warehouse or may export such goods covered by an export pass subject to the escort of an octroi subordinate or

may, on paying the full duty thereon, import such goods into the town covered by a permit. For every export pass quoted under this bye-law or Bye-law No. 7, a fee of one anna shall be charged.

15. No goods shall be allowed to leave the Bonded Warehouse until storage fees have been paid thereon under the following rules:—

(*i*) Goods shall be allowed to remain twenty-four hours free of charge.

(*ii*) After that period, rates as in the following schedule shall be charged for seven days.

Tobacco per maund of 241 lbs. or thereof Re. 0-1-0 a day
Tobacco dust or Kadapudi Re. 0-0-1 a day
Cigars or Cigarettes and Beedis per 1,000 Re. 0-0-3 a day
Piece Goods per bale or case of 400 lbs. or bundle or case of 6 dozen or over Re. 0-1-0 a day.

(*iii*) Double these rates shall be charged after 7 days, provided that the President may in his discretion allow a reduction in or exemption from such penal rates.

(*iv*) The date of admission and removal shall reckon as one day and Sundays and close holidays shall not be taken into account in reckoning the date from which under each class shall be payable. When delay is caused by the inability of the officer in charge of the warehouse to examine and pass the goods, such delays shall not be reckoned.

16. The President may permit any wholesale dealer to occupy a room in the Bonded Warehouse for the storing of dutiable articles intended for sale to retail dealers and may make such rules regarding the occupation of such rooms as may from time to time be found necessary.

17. When goods stored by a wholesale dealer in the Bonded Warehouse under the above rules are issued on payment of duties, such allowance may be made on the original weight on account of material weight used in the packing or an account of reduction of weight owing to dryage or wastage as may from time to time be fixed by the President.

18. All perishable commodities remaining unclaimed or uncleared after 48 hours shall be sold by public auction to the highest bidder at the Bonded Warehouse. All other goods remaining uncleared or unclaimed for a longer period than six months shall be sold in like manner provided that before selling such goods, notice of the fact shall be pasted for seven days at the Bonded Warehouse and at the Municipal Office and provided also that the goods shall be sold earlier when the storage fees are likely to exceed their values.

19. When any goods are sold under bye-law No. 20, the sale proceeds shall be credited to the Municipal Funds after payment of duty and storage fees due in respect thereof; provided that if the amount realised by the sale exceeds the amount so due, the balance shall be kept in deposit for one year and any claims, for such balance received during that time shall be duly considered by the President. At the expiry of one year or after, claims, if any, received during that period have been duly disposed of, the balance shall be credited to the Municipal Funds. No claims to refund shall be admitted after the said period of one year except by the special permission of the Council.

20. The Council shall not be responsible for any damage that may be caused to the goods deposited in the bonded warehouse while such goods are being passed into or out of the warehouse, or while they remain therein or unless such damage is proved to have been caused by the wilful neglect of the warehouse keeper or other person charged with the safe custody of the goods.

21. Any person may, with the sanction of the President, be permitted to use any place as a bonded warehouse on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the President.

Refunds.

22. On all articles on which octroi duty has been paid and which are subsequently exported beyond octroi limits, refunds shall, subject to the following rules, be granted at the rates originally charged at the time of import provided that no refund shall be granted of any sum less than one rupee and unless such goods are exported within three months from the date of import.

23. Any person claiming refund under the above rules shall produce the above goods at the octroi office together with the original receipt for octroi duty paid thereon and application for refund prepaid in triplicate in such form showing such particulars as the President may from time to time prescribe.

24. Any person who has been exempted under bye-law No. 9 from production of goods at the octroi office on import shall subject to the same conditions be exempted from the production of goods to be exported.

25. The officer in charge of the octroi office on being satisfied as to the indentity of the goods produced with those for which receipts have been granted or the validity of the claim, shall deliver the other parts to the applicant.

26. All the goods exported under such pass and also all goods exported under an export pass under bye-law No. 16 shall be produced by the exporter at the octroi station exit.

27. The octroi subordinate in charge of the station of exit will satisfy himself that the goods produced as being covered by the duplicate pass correspond with the entries in the pass presented with them.

28. If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the pass, he shall retain the duplicate pass and shall return the triplicate pass to the exporter or his agent after due endorsement of the particulars specified in such form as may be prescribed by the President; otherwise he shall retain; both the duplicate and triplicate passes and shall report the circumstances forthwith or the orders of his immediate superior. If the goods are being exported under refund pass, he shall in either case allow the consignment to proceed. If the goods are under an export pass and do not appear to agree with the particulars given therein, they shall be detained until the orders of his superior are received.

29. If the goods are for export by rail, the octroi subordinate in charge of the station of exit shall retain the triplicate pass pending production of the railway receipt for the goods covered by the pass. Upon production of the railway receipt, if after due enquiry, the said octroi subordinate is satisfied that the goods produced are covered by the pass and also by the railway receipt in question, he will then endorse on the duplicate and triplicate passes respectively, the number and the date of the railway receipt and will return the triplicate pass and the railway receipt to the person in charge of the goods, but he will retain the duplicate pass subject to disposal in the prescribed course of business.

30. In all cases in which refund is claimed, the triplicate pass duly endorsed as provided by bye-laws Nos. 30 and 31 respectively must be produced at the octroi office by the person seeking the refund and if after due check, the officer in charge of the octroi office is satisfied that the refund of octroi covered by such pass is duly payable, he shall, if the amount so payable does not exceed Rs. 2, forthwith pay the same to the person presenting the triplicate pass. If the amount to be refunded exceeds Rs. 2 or if the officer in charge of the octroi office sees any cause to refuse the payment of the sum claimed, the claim shall be forwarded for the orders of the President.

31. *Smuggling.*—The President is empowered to award any person who gives any information leading to the detection of the offence of smuggling goods liable to octroi duty a reward not exceeding one-half of the fine recovered and in special cases the full amount of the fine.

32. *Licenses.*—The Municipal Council may by its resolution require a license to be obtained for the sale of all or any article liable to octroi.

33. Such resolution of the Municipal Council shall be published within the Municipal limits at least one month before effect is given to it.

34. One month after the first publication of the resolution requiring the license to be obtained for the sale of the articles mentioned in such resolution it shall not be lawful for any person to sell, either wholesale or retail, such articles without a license.

35. A license fee of Rs. 5 for a wholesale dealer and Rs. 2 for a retail dealer shall be payable for every official year or part thereof.

36. A license shall be in force till the end of June following.

37. The conditions subject to which the licenses are granted shall be as in the forms appended.

38. It shall be competent for the President to grant, suspend, withhold, withdraw, or refuse licenses under the bye-laws.

39. It shall not be lawful for any person to import, keep, sell, or offer for sale the articles or article for which a license is required, after such license is refused, suspended, withdrawn or cancelled.

40. *Miscellaneous.*—Importers of dutiable articles shall, if called upon by or requisitioned in writing signed by the President or the Vice-President within three months of such import, account for the articles received by them by producing either a permit obtained in token of payment of octroi duty or an export pass in proof of having exported the whole or part of the articles so received or otherwise, in case of default to account for them, the importer shall be liable to a penalty extending to ten times the octroi due on such goods or to Rs. 25 whichever is less and to payment of octroi duty on the articles unaccounted for.

41. Any person infringing any of these bye-laws shall be liable on conviction to a fine not exceeding Rs. 50 and in case of continuing offences to a fine not exceeding Rs. 5 for every day during which such infringement continues, provided that the total amount of the fine shall not exceed Rs. 200.

SCHEDULE No. I.

Name of road.			
Bowringpet-Kolar Road.			
Do	Kolar Gold Fields Road,		
Do	Budikote Road,		
Do	Honukundapatna Road.		Municipal Office.
M. S. M. Railway and M. S. Railway Stations		Municipal limits.	

SCHEDULE No. II.

To

The Officer in charge of the Octroi Office.

Please receive the undermentioned goods and deposit them in the Warehouse.

1. Number
2. Name of depositor
3. Description of articles deposited
4. No. of packages or bales
5. Distinguishing mark
6. Weight
7. Quantity
8. Value
9. Remarks

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of the Bye-laws Nos. 13 to 17 and 19 to 21 relating to the deposit.

Witness :—

Signature

Address

Depositor :—

Signature

Address

SCHEDULE No. III.

OCTROI OFFICE.

Received for deposit the undermentioned goods from

Mr.

1. Number
2. Packet No.
3. Consignment No. and date
4. Goods deposited note number
5. Name of articles
6. Description of articles
7. Number of articles
8. Remarks
9. Date

Octroi Manager,
Bowringpet Town.

WHOLESALE LICENSE (OCTROI).

Bowringpet Town M. C.

Name of License holder

Residence

Name of Vendor

You are hereby authorised to vend——————within the Municipal limits, Bowringpet, subject to the following conditions :—

(*i*) That this license shall be only in force till the end of June——————and that it shall be hung up in conspicuous part of the place of business.

(*ii*) That the articles above mentioned shall not be introduced into the Municipal Limits without payment of the Octroi due thereon.

(*iii*) That all such articles stocked and stored in the premises or purchased and sold therein shall have either paid duty or purchased from a duly licensed vendor.

(*iv*) That the said articles shall be stored and sold only in the licensed premises will be considered contraband and treated accordingly.

(*v*) That the said premises shall be open for inspection of any Octroi Officer at any time during which it is open for business.

(*vi*) That an account in such forms as may be prescribed of all such articles imported and disposed of either by sale within the Town of Bowringpet or exported beyond the limits be maintained and a copy of such an account shall be submitted to the Octroi Officer on or before the 15th of every month for verification.

(*vii*) That this license shall not be transferable by sale, gift, mortgage or otherwise and that no person except such as is named herein shall have power to act under it.

(*viii*) That this license shall be liable to cancellation for breach of any condition herein set forth or of the Octroi bye-laws.

Date———

President,
Town Municipal Council,
Bowringpet.

RETAIL LICENSE (OCTROI).

Name of license holder

Residence———

Name of Vendor———

Door No. Licensed premises———

You are hereby authorised to store and vend subject to the provisions of this license the following articles in the premises mentioned above :—

Name of Article———

CONDITIONS.

1. That the said premises may be inspected by any Octroi Officer at any time in the manner prescribed by rules.

2. That all the said articles in the said premises and purchased are sold therein shall have paid duty or shall have purchased from a duly licensed vendor.

3. That no such articles will be permitted to be stored or sold in any place other than the licensed premises and any such articles found in an unlicensed premises will be considered as contraband and treated accordingly.

4. That this license shall only be in force till the end of June ———and that it shall be exhibited to any Octroi Officer when he shall lawfully call for the same.

5. That this license shall not be transferable by sale, gift, mortgage or otherwise and that no person except as is mentioned herein shall have power to act under it.

6. That the license holder shall within fifteen days from the date of the issue of the license put up a signboard in a conspicuous part of the premises occupied by him with the following inscription legibly painted thereon in Kannada.

Name of License———

Names———

Licensed to sell (name of Articles)———

7. That an account of all stock purchased and sold shall be kept and that such account shall be open to inspection of any Octroi Officer not below the rank of a peon.

8. That this license shall be liable to suspension for the breach of any of the conditions or of the Octroi bye-laws.

9. Objections, if any, in regard to the above bye-laws should be made in writing to the President, Municipal Council, on or before 14th November 1938. Objections received after that date will be rejected.

Dated 28th September 1938.

A. MD. RAHIMUDDIN,
President (in charge),
Town Municipal Council,
Bowringpet.